I hereby certify that this correspondence is being filed via EFS-Web with the United States Patent and Trademark Office on March 16, 2009.

TOWNSEND and TOWNSEND and CREW LLP

By Sisa Deanetta

Attorney Docket No. 021645-000400US Client Ref. No. 161364 - LS/KMG

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

ANNE-METTE HILMEN, ET AL.

Application No. 10/538,167

Filed: June 8, 2005

For: METHOD FOR EXHAUST GAS TREATMENT IN A SOLID OXIDE FUEL CELL POWER PLANT

Customer No. 20350

Confirmation No. 2248

Examiner: Edu E. Enin-Okut

Technology Center/Art Unit: 1795

AMENDMENT

San Francisco, CA 94111 March 16, 2009

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Applicants request a two-month extension of time from January 15, 2009 to March 15, 2009 and authorize the Commissioner to charge the fee therefor, and any additional fee that may be due, to our deposit account in accordance with the attached Petition for Extension of Time. In response to the Office Action dated October 15, 2008, please enter the following amendments and remarks.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Abstract begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims, which begins on page 4 of this paper.

Amendments to the Drawings begin on page 7 of this paper.

Remarks/Arguments begin on page 8 of this paper.